

111TH CONGRESS
1ST SESSION

S. 551

To amend the Internal Revenue Code of 1986 to exempt certain shipping
from the harbor maintenance tax.

IN THE SENATE OF THE UNITED STATES

MARCH 9, 2009

Mr. LAUTENBERG (for himself, Ms. STABENOW, Mr. LEVIN, Ms. MIKULSKI,
Mr. VITTER, and Mrs. MURRAY) introduced the following bill; which was
read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to exempt
certain shipping from the harbor maintenance tax.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXEMPTION OF CERTAIN COMMERCIAL AND**
4 **BULK CARGO FROM THE HARBOR MAINTENANCE TAX.**
5

6 (a) IN GENERAL.—Section 4462 of the Internal Rev-
7 enue Code of 1986 is amended by redesignating subsection
8 (i) as subsection (j) and by inserting after subsection (h)
9 the following new subsection:

1 “(i) EXEMPTION FOR CERTAIN SHORT SEA SHIP-
2 PING CARGO.—

3 “(1) IN GENERAL.—No tax shall be imposed
4 under section 4461(a) with respect to commercial
5 cargo (other than bulk cargo) that is loaded at—

6 “(A) a port in the United States mainland
7 and unloaded at another port in the United
8 States mainland after transport solely by coast-
9 al route or river or unloaded at a port in Can-
10 ada located in the Great Lakes Saint Lawrence
11 Seaway System, or

12 “(B) a port in Canada located in the Great
13 Lakes Saint Lawrence Seaway System and un-
14 loaded at a port in the United States mainland.

15 “(2) DEFINITIONS.—For purposes of this sub-
16 section—

17 “(A) BULK CARGO.—The term ‘bulk cargo’
18 has the meaning given such term by section
19 53101(1) of title 46, United States Code.

20 “(B) GREAT LAKES SAINT LAWRENCE SEA-
21 WAY SYSTEM.—The term ‘Great Lakes Saint
22 Lawrence Seaway System’ means the waterway
23 between Duluth, Minnesota, and Sept Iles, Que-
24 bec, encompassing the 5 Great Lakes, their

1 connecting channels, and the Saint Lawrence
2 River.

3 “(C) UNITED STATES MAINLAND.—The
4 term ‘United States mainland’ has the meaning
5 given such term by subsection (b)(3).”.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to port use after the date of the
8 enactment of this Act.

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